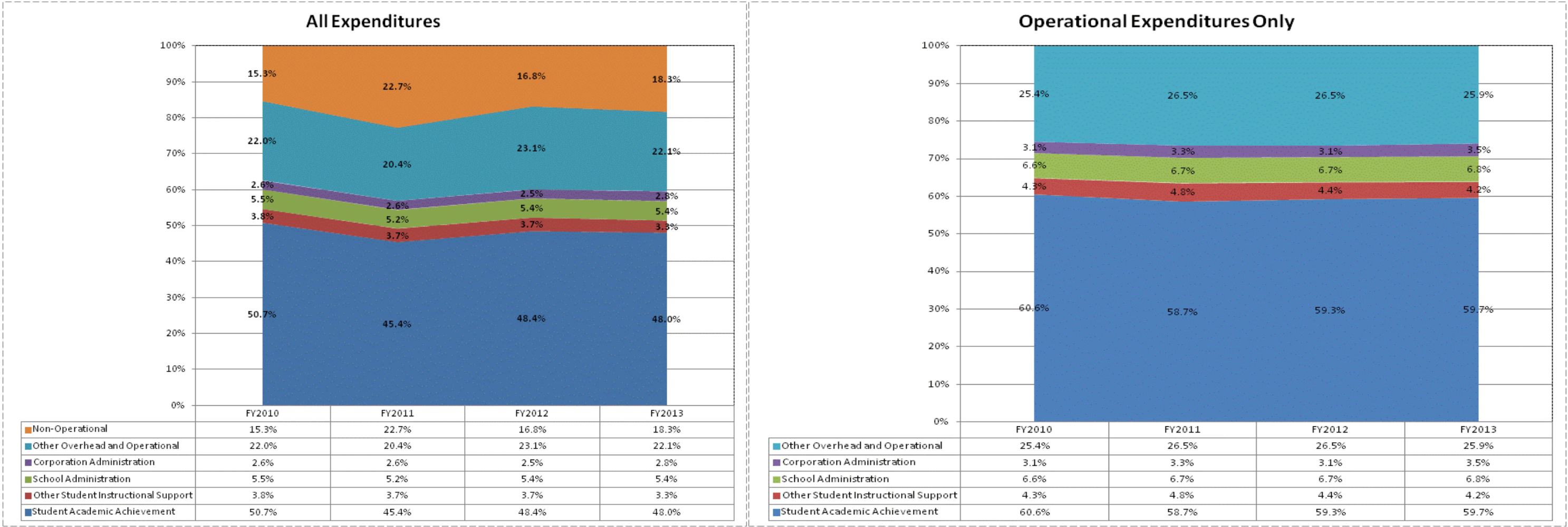


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rush County Schools (6995)

Rush County Schools (6995)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$12,315,762	55.3%	\$12,771,007	50.1%	\$12,656,046	48.4%	\$12,585,895	48.0%
Student Instructional Support	\$1,689,226	7.6%	\$2,142,178	8.4%	\$2,389,330	9.1%	\$2,294,359	8.8%
Overhead and Operational	\$5,551,614	24.9%	\$6,010,057	23.6%	\$6,695,584	25.6%	\$6,536,366	24.9%
Nonoperational	\$2,718,922	12.2%	\$4,550,454	17.9%	\$4,390,196	16.8%	\$4,798,041	18.3%
Grand Total	\$22,275,524		\$25,473,695		\$26,131,155		\$26,214,661	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	62.9%	58.5%	57.6%	56.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rush County Schools (6995)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$30,391	\$725,367	\$714,212	\$681,593	> 500%	-6%	-5%
11100 Regular Programs; Elementary	\$3,999,254	\$4,326,652	\$4,125,087	\$4,481,049	12%	4%	9%
11200 Regular Programs; Middle/Junior High	\$1,335,807	\$1,370,856	\$1,459,165	\$1,474,157	10%	8%	1%
11300 Regular Programs; High School	\$2,344,563	\$2,644,661	\$2,543,981	\$2,572,947	10%	-3%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$62,600	\$48,293	\$59,151	\$59,649	-5%	24%	1%
11410 Vocational Education; Agriculture A	\$33,084	\$49,150	\$64,376	\$63,411	92%	29%	-1%
11420 Vocational Education; Agriculture B	\$65,837	\$87,432	\$95,770	\$97,204	48%	11%	1%
11450 Vocational Education; Consumer and Homemaking	\$135,734	\$157,208	\$55,323	\$55,639	-59%	-65%	1%
11480 Vocational Education; Industrial Education A	\$3,881	\$90	\$0	\$0	-100%	-100%	N/A
11590 Other Vocational Education Programs	\$0	\$44,526	\$56,586	\$62,302	N/A	40%	10%
12110 Gifted And Talented; Gifted and Talented	\$23,142	\$32,928	\$35,711	\$48,677	110%	48%	36%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$51,145	\$40,678	\$81,939	N/A	60%	101%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$88,262	\$101,751	\$101,238	N/A	15%	-1%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$259,431	\$229,011	\$252,025	N/A	-3%	10%
12320 Physical Impairment; Multiple Disabilities	\$0	\$438	\$72	\$66	N/A	-85%	-8%
12340 Physical Impairment; Hearing Impairment	\$0	\$58,644	\$77,552	\$39,563	N/A	-33%	-49%
12350 Physical Impairment; Homebound	\$20,495	\$21,931	\$16,331	\$7,865	-62%	-64%	-52%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$194,035	\$233,505	\$225,444	N/A	16%	-3%
12510 Culturally Different; Communication Disorders	\$0	\$55,215	\$78,742	\$45,208	N/A	-18%	-43%
12520 Culturally Different; Compensatory	\$0	\$3,000	\$4,306	\$4,528	N/A	51%	5%
12610 Learning Disability	\$0	\$558,671	\$556,856	\$589,104	N/A	5%	6%
12710 Equal Opportunity At Risk	\$164,854	\$216,722	\$149,471	\$145,098	-12%	-33%	-3%
12810 Special Education Preschool	\$40,911	\$72,694	\$65	\$124	-100%	-100%	91%
12900 Other Special Programs	\$513,922	\$269,357	\$335,274	\$94,507	-82%	-65%	-72%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$13,063	\$18,645	\$19,671	\$19,091	46%	2%	-3%
14200 Summer School Programs; Middle/Junior High School	\$0	\$6,934	\$2,870	\$0	N/A	-100%	-100%
14300 Summer School Programs; High School	\$87,610	\$80,281	\$40,038	\$49,762	-43%	-38%	24%
16100 Remediation Testing	\$128,614	\$33,937	\$13,097	\$18,853	-85%	-44%	44%
16200 Preventive Remediation	\$68,453	\$40,438	\$44,276	\$46,256	-32%	14%	4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$268,430	\$325,227	\$354,727	\$368,205	37%	13%	4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$34,142	\$32,131	\$27,477	\$42,626	25%	33%	55%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$17,509	\$9,958	\$9,812	N/A	-44%	-1%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$40,582	\$107,411	\$87,350	\$30,737	-24%	-71%	-65%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$65,658	\$45,016	\$2,701	\$5,317	-92%	-88%	97%
22130 Improvement of Instruction; Instructional Staff Training	\$16,000	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$302,133	\$422,950	\$403,093	\$403,587	34%	-5%	0%
22230 Library/Media Services; Audiovisual	\$6,703	\$26,398	\$5,706	\$7,585	13%	-71%	33%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$3,000	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$77,066	\$109,865	\$136,624	\$131,184	70%	19%	-4%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$261,784	\$167,559	\$475,484	\$266,543	2%	59%	-44%
26497 2007 Account Code - Teachers Retirement Fund	\$502,220	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$10,646,930	\$12,771,007	\$12,656,046	\$12,585,895	18%	-1%	-1%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$20,515	\$25,937	\$25,643	N/A	25%	-1%
21210 Guidance Services; Service Area Direction	\$0	\$0	\$71,088	\$0	N/A	N/A	-100%
21220 Guidance Services; Counseling Services	\$216,623	\$288,239	\$280,934	\$285,654	32%	-1%	2%
21340 Health Services; Nurse Services	\$157,691	\$163,749	\$254,590	\$250,817	59%	53%	-1%
21420 Psychological Testing	\$0	\$76,449	\$11,269	\$347	N/A	-100%	-97%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rush County Schools (6995)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21430 Psychological Counseling	\$0	\$2,267	\$387	\$273	N/A	-88%	-29%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$64,738	\$22,365	\$74,517	N/A	15%	233%
21810 Special Education Administration; Service Area Direction	\$50,675	\$155,117	\$245,513	\$171,988	239%	11%	-30%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$64,951	\$67,869	N/A	N/A	4%
24100 Office of The Principal	\$993,420	\$1,371,105	\$1,412,296	\$1,417,251	43%	3%	0%
Student Instructional Support Total	\$1,418,409	\$2,142,178	\$2,389,330	\$2,294,359	62%	7%	-4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,000	\$15,071	\$15,071	\$14,533	4%	-4%	-4%
23120 Board of Education; Service Area Assistants	\$34,277	\$49,322	\$55,039	\$55,168	61%	12%	0%
23150 Board of Education; Legal Services	\$34,894	\$5,941	\$6,251	\$2,153	-94%	-64%	-66%
23160 Board of Education; Promotion Expenses	\$2,172	\$3,235	\$3,144	\$2,755	27%	-15%	-12%
23190 Board of Education; Other Governing Body Services	\$11,048	\$5,280	\$7,310	\$7,410	-33%	40%	1%
23210 Executive Administration; Office of The Superintendent	\$164,480	\$223,978	\$184,455	\$261,061	59%	17%	42%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$12,377	\$0	\$0	N/A	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$8,650	\$8,210	\$8,142	\$11,266	30%	37%	38%
25120 Fiscal Services; Service Area Direction	\$37,092	\$43,787	\$44,056	\$44,297	19%	1%	1%
25140 Fiscal Services; Receiving and Disbursing Funds	\$57,620	\$84,784	\$91,888	\$92,115	60%	9%	0%
25710 Personnel Services; Supervision of Personnel Services	\$38,058	\$63,272	\$0	\$0	-100%	-100%	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$123,028	\$244,731	\$242,937	N/A	97%	-1%
25920 Ditch Assessments	\$0	\$20	\$0	\$0	N/A	-100%	N/A
25940 Settlements	\$0	\$23,500	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$0	\$11,191	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$33,970	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,557,566	\$1,927,512	\$1,882,041	\$1,634,574	5%	-15%	-13%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$0	\$177	N/A	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$13,090	\$11,504	\$12,670	\$12,418	-5%	8%	-2%
26499 2007 Account Code - Other	\$299,886	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$26,646	\$0	\$0	N/A	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$106,599	\$242,835	\$343,483	\$344,830	223%	42%	0%
27010 Student Transportation; Service Area Direction	\$46,577	\$129,136	\$140,813	\$142,155	205%	10%	1%
27100 Student Transportation; Vehicle Operation	\$584,943	\$831,130	\$980,977	\$984,894	68%	19%	0%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$338,348	\$568,834	\$592,873	\$545,865	61%	-4%	-8%
27400 Student Transportation; Purchase of School Buses	\$420,346	-\$26,446	\$334,114	\$334,133	-21%	N/A	0%
27500 Student Transportation; Insurance on Buses	\$41,112	\$4,760	\$0	\$0	-100%	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$272,042	\$290,296	\$334,284	\$363,042	33%	25%	9%
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$90,131	\$6,624	N/A	N/A	-93%
31200 Food Services Operations; Food Preparation and Dispensing	\$512,559	\$657,418	\$630,123	\$646,466	26%	-2%	3%
31400 Food Services Operations; Food Purchases	\$465,123	\$613,091	\$626,435	\$670,724	44%	9%	7%
31900 Other Food Services	\$78,279	\$60,343	\$67,553	\$116,767	49%	94%	73%
Overhead and Operational Total	\$5,172,728	\$6,010,057	\$6,695,584	\$6,536,366	26%	9%	-2%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$811	\$0	N/A	N/A	-100%
33200 Community Recreation	\$15,391	\$29,862	\$18,598	\$19,335	26%	-35%	4%
33400 Athletic Coaches	\$291,401	\$421,320	\$422,172	\$376,489	29%	-11%	-11%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,408,775	\$0	\$5,318	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvements	\$193,641	\$429,813	\$1,116,067	\$1,571,210	> 500%	266%	41%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,000	\$0	\$5,000	N/A	150%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,785	\$2,250	\$1,100	\$1,200	-57%	-47%	9%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$324,464	\$562,555	\$621,171	\$612,842	89%	9%	-1%

School Corporation Expenditures by Expenditure Type
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Rush County Schools (6995)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$86,142	\$49,380	\$45,277	\$41,646	-52%	-16%	-8%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,652,000	\$1,644,500	\$2,165,000	\$2,165,000	31%	32%	0%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$94,280	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$2,660,104	\$4,550,454	\$4,390,196	\$4,798,041	80%	5%	9%
Prorated By Fund							
26491 2007 Account Code - PERF	\$130,329	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$842,751	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$55,316	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,348,600	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$356	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,377,353	\$0	\$0	\$0	N/A	N/A	N/A